

Audit Report



USE OF THE INTERNATIONAL MERCHANT PURCHASE AUTHORIZATION CARD

Report Number 99-129

April 12, 1999

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Acronyms

DFAS	Defense Finance and Accounting Service
FAR	Federal Acquisition Regulation



**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884**

April 12, 1999

**MEMORANDUM FOR PRINCIPAL DEPUTY UNDER SECRETARY OF
DEFENSE (LOGISTICS)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
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DIRECTOR, DEFENSE FINANCE AND ACCOUNTING
SERVICE
AUDITOR GENERAL, DEPARTMENT OF THE ARMY
PROGRAM MANAGER, DOD PURCHASE CARD
PROGRAM MANAGEMENT OFFICE**

**SUBJECT: Audit Report on the Use of the International Merchant Purchase
Authorization Card (Report No. 99-129)**

We are providing this report for your information and use. The Principal Deputy Under Secretary of Defense (Logistics) and the Program Manager, DoD Purchase Card Program Management Office, requested the audit. Because this report contains no findings or recommendations, no written comments were required, and none were received. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Garold E. Stephenson at (703) 604-9332 (DSN 664-9332) (gstephenson@dodig.osd.mil) or Mr. Eugene E. Kissner at (703) 604-9323 (DSN 664-9323) (ekissner@dodig.osd.mil). See Appendix B for the report distribution. The audit team members are listed inside the back cover.

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Report No. 99-129
(Project No. 8CH-5030)

April 12, 1999

Use of the International Merchant Purchase Authorization Card

Executive Summary

Introduction. The Principal Deputy Under Secretary of Defense (Logistics) and the Program Manager, DoD Purchase Card Program Management Office, requested the audit to identify impediments to use of the International Merchant Purchase Authorization Card for purchases of supplies and services. The International Merchant Purchase Authorization Card is a Government-wide commercial credit card used to purchase supplies and services valued at or below the \$2,500 micro-purchase threshold. The purchase card provides a less costly and more efficient way for end-user organizations to buy goods and services directly from vendors instead of processing request through Government procurement offices. A DoD acquisition goal is to use the International Merchant Purchase Authorization Card for 90 percent of micro-purchases by the year 2000.

Objective. The audit objective was to evaluate the use of the purchase card for payments of purchases below the micro-purchase threshold. Specifically, we evaluated payments of \$2,500 and less made by the Defense Finance and Accounting Service to identify impediments to the use of the purchase card for micro-purchases.

Results. The DoD Purchase Card Program Manager recognized the need for additional guidance to ensure that DoD goals were reached for the use of the purchase card. While the majority of reduced costs from the purchase card come from streamlining the acquisition process; reductions in Defense Finance and Accounting Service operating costs can also be achieved by reducing invoice payments for purchases that can be made with the purchase card. The needed guidance has been issued and is being implemented. Further, DoD use of the purchase card was increasing, and individual invoice payments for purchases that could have been made with the purchase card were decreasing. In FY 1994, 15 percent of DoD micro-purchases were made with the purchase card, and in FY 1999 (through December 1998), 86.91 percent were made with the purchase card. The number of non-purchase card purchases, valued at \$2,500 and less, decreased from about 5 million in FY 1994 to about 1.2 million in FY 1998. This would have resulted in a corresponding decrease in invoices processed by the Defense Finance and Accounting Service. Specific quantitative data on the decrease in invoices processed was not available because prior to October 1998, the Defense Finance and Accounting Service did not collect this data.

Management Comments. We provided a draft of this report on March 8, 1999. Because this draft report contains no findings or recommendations, written comments were not required, and none were received. Therefore, we are publishing this report in final form.

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Background

We conducted the audit in response to requests from the Principal Deputy Under Secretary of Defense (Logistics) and the Program Manager, DoD Purchase Card Program Management Office. The Principal Deputy Under Secretary and the Program Manager requested that we identify impediments to the use of the International Merchant Purchase Authorization Card (the purchase card).

Use of Purchase Cards. The use of purchase cards was first introduced in the Federal Government in the early 1980s. The General Services Administration awarded the first Government-wide purchase card contract in 1989. In 1993, the Vice President's National Performance Review identified the purchase card as a major acquisition reform and recommended that all Federal agencies increase their use of the card to cut the red tape normally associated with the Federal procurement process. The Federal Acquisition Streamlining Act of 1994 established \$2,500 as the micro-purchase threshold and eliminated most of the procurement restrictions for purchases identified within that threshold. Executive Order 12931, "Federal Procurement Reform," October 13, 1994, directed agencies to expand the use of credit cards and delegate micro-purchase authority to program officials. In 1995, the Federal Acquisition Regulation (FAR) designated the purchase card as the preferred method to pay for micro-purchases.

Purchase Card Benefits. The purchase card is a Government-wide commercial credit card available to individual offices and organizations to purchase goods and services valued at or below the \$2,500 micro-purchase threshold. The purchase card is a less costly and more efficient way for offices and organizations to buy needed goods and services directly from vendors. The purchase card eliminates the need to process purchase requests through procurement offices and avoids the administrative and documentation requirements of traditional contracting processes. It also reduces the number of invoices that the Defense Finance and Accounting Service (DFAS) must process for payment.

DoD Purchase Card Goal. Public Law 105-85, "National Defense Authorization Act for FY 1998," (the Authorization Act) requires that at least 60 percent of all eligible DoD micro-purchases be made through streamlined micro-purchase procedures (the purchase card) no later than October 1, 1998. The Authorization Act increases the requirement to 90 percent by October 1, 2000. Also, the DoD purchase card goal, Acquisition Goal 3, requires that DoD use the purchase card for 90 percent of its micro-purchases by the year 2000.

Objective

The audit objective was to evaluate the use of the purchase card for payments of purchases below the micro-purchase threshold. Specifically, we evaluated payments of \$2,500 and less made by DFAS to identify impediments to the use of the purchase card for micro-purchases. See Appendix A for information on prior coverage.

Use of the Purchase Card for Micro-Purchases of Goods and Services

The DoD Purchase Card Program Manager recognized the need for additional guidance to ensure that DoD goals were reached for the use of the purchase card. Acquisition Goal 3 requires that DoD use the purchase card for 90 percent of its micro-purchases by the year 2000. While the majority of reduced costs from the purchase card come from streamlining the acquisition process, reductions in DFAS operating costs can also be achieved by reducing invoice payments for purchases that can be made with the purchase card. The needed guidance has been issued and is being implemented. Further, DoD use of the purchase card was increasing, and individual invoice payments for purchases that could have been made with the purchase card were decreasing.

Additional Guidance Needed

DoD organizations were not using the purchase card to the maximum extent possible for their micro-purchases, resulting in DFAS processing additional financial transactions. The three DFAS locations visited were making commercial invoice payments for purchases that could have been made with the purchase card. With the purchase card, the cardholder submits one invoice for all purchases during the monthly billing cycle. With traditional contracting methods, an invoice is submitted for each purchase. The DFAS data indicated that 4.6 million invoice payments could be eliminated if the purchase card had been used for purchases. DFAS made individual invoice payments for the following types of micro-purchase transactions that could have been made with the purchase card.

Purchases of Supplies and Services Using DD Form 1155. The DD Form 1155, "Order for Supplies and Services," is a standard contracting instrument issued as a contract, purchase order, blanket purchase agreement order, basic ordering agreement order, or an order under a task and delivery order contract.

Purchases of Commercial Items Using Standard Form 1449. Standard Form 1449, "Solicitation/Contract/Order for Commercial Items," is a standard contracting instrument used when placing contract orders for commercial items under the provisions of FAR, part 12, "Acquisition of Commercial Items."

Transportation Charges Using Standard Form 1113. Standard Form 1113, "Public Voucher for Transportation Charges," was used to request payment of transportation charges for freight and personal property shipped under Government bills of lading.

Purchases of Training Using DD Form 1556. The DD Form 1556, "Request, Authorization, Agreement, Certification, and Reimbursement for Training," was used by DoD organizations to purchase training provided by commercial vendors.

Department of Defense Education Activity Micro-purchases Using Various Contracting Methods. The Director, Department of Defense Education Activity, issued a class determination and finding authorizing use of purchase orders or contracts for items shipped outside the continental United States. The class determination was based on the perceived need to use purchase orders and contracts to provide shipping instructions and transportation control numbers to the military transportation system. The class determination expired September 30, 1998.

Bills for Miscellaneous Recurring Expenses. An example of this category of transaction was packaging services for DoD.

DoD organizations continued to use DD Forms 1155 and 1556, and Standard Form 1449 for micro-purchases because they did not have sufficient guidance on purchase card usage, particularly for transactions not covered by the FAR and the Defense Federal Acquisition Regulation Supplement. Also, in March 1997, the Under Secretary of Defense for Acquisition and Technology exempted orders against existing contracts from use of the purchase card. Additionally, FAR and DoD guidance on the purchase card did not address use of the purchase card for miscellaneous bills and training purchased from commercial sources.

Additional Guidance Issued

The DoD Purchase Card Program Manager recognized the need for additional guidance to ensure that DoD goals were reached for the use of the purchase card. On July 20, 1998, the Deputy Secretary of Defense signed a memorandum that required DoD to use the purchase card to purchase and pay for goods and services valued at or below the micro-purchase threshold. The Deputy Secretary directed the following actions as a result of the memorandum.

- The Under Secretary of Defense (Acquisition and Technology) and the Purchase Card Program Management Office should develop Department-wide policy by October 1, 1998, requiring the use of the purchase card to pay for goods and services valued at or below the micro-purchase threshold, including items purchased with standard contracting instruments such as DD Form 1155 and Standard Form 1449. The Under Secretary of Defense for Acquisition and Technology issued the guidance October 2, 1998.
- The Under Secretary of Defense (Personnel and Readiness) should issue Department-wide policy by August 15, 1998, directing expedited use of the purchase card as the payment method for training valued at or below \$25,000 purchased with DD Form 1556, and all medical services and

nonappropriated fund payments valued at or below the micro-purchase threshold. The Under Secretary of Defense (Personnel and Readiness) issued the guidance September 25, 1998.

- The Under Secretary of Defense (Comptroller) should issue Department-wide policy by October 1, 1998, requiring the use of the purchase card for all military interdepartmental purchase requests valued at or below \$2,500. The Under Secretary did not issue the guidance. Representatives of the Under Secretary's office and the Purchase Card Program Management Office are participating in a task force established by the Under Secretary to resolve military interdepartmental purchase requests payment issues. Guidance on military interdepartmental purchases will be issued after the task force completes its work in May 1999.
- DoD Components seeking an exception to purchase card usage were to forward the Deputy Secretary of Defense an assessment of any operational requirements that precluded full implementation of the purchase card. As of February 12, 1999, two assessments were submitted and approved for the Defense Commissary Agency and Defense Logistics Agency for purchases of resale items. Approval of the assessments was based on having automated systems providing monetary benefits equal to or better than those that could be obtained by using the purchase card.
- The DFAS was to provide a monthly report of the quantities and sources of commercial invoice payments at or below \$2,500 to the Deputy Secretary of Defense; the Under Secretaries of Defense for Acquisition and Technology, Comptroller, and Personnel and Readiness; and the DoD Purchase Card Program Management Office. The reporting was to begin no later than October 1, 1998. The first report was submitted October 23, 1998. Also, on a quarterly basis, the report should include analysis of the payments by type and source. The DoD Purchase Card Program Manager received the first quarterly report on March 3, 1999.
- DFAS, in conjunction with the affected Military Department, was to conduct 100 percent audits of commercial invoice transactions, at up to three installations per Military Department and the Defense Logistics Agency. As of February 16, 1999, DFAS completed nine audits. The completed audits identified impediments to the expanded use of the purchase card that are similar to those discussed in this report.

The Deputy Secretary of Defense guidance, when fully implemented, will eliminate the impediments discussed above, and should result in expanded use of the purchase card and a significant reduction in the number of DFAS invoice payments.

Additional Initiatives to Reduce Invoice Payments

Additional initiatives by DoD organizations and the DoD Purchase Card Program Management Office may further reduce invoice payments by DFAS. The DFAS locations visited were paying individual invoices for purchases of supplies and services that, for various reasons, were not purchased with the purchase card. Initiatives to reengineer DoD procedures and processes to achieve more efficient and cost effective operations may convert some of the non-purchase card transactions to the purchase card or other purchase methods that reduce invoice payments by DFAS. See Appendix B for a list of non-purchase card purchases and DoD initiatives that may reduce invoice payments. See Appendix C for a list of non-purchase card transactions that may not be suitable for conversion to the purchase card.

Increased Use of the Purchase Card

Purchase card usage has steadily increased since the middle of the 1990s. In FY 1994, 15 percent of DoD micro-purchases were made with the purchase card. In FY 1996, 52 percent, in FY 1998, 86 percent, and in FY 1999 (through December 1998), 86.91 percent were made with the purchase card. The number of non-purchase card purchases, valued at \$2,500 and less, decreased from about 5 million in FY 1994 to about 1.2 million in FY 1998. This would have resulted in a corresponding decrease in invoices processed by DFAS. Specific quantitative data on the decrease in invoices processed is not available because DFAS did not collect this data prior to October 1998.

Conclusion

The guidance and other initiatives to increase use of the purchase card, when fully implemented, should result in DoD reaching its goal of making 90 percent of its micro-purchases with the purchase card, and a significant reduction in the number of individual invoice payments by DFAS. The purchase card program is playing a major role in DoD efforts to streamline the acquisition process and cut the cost to process and pay commercial invoices. Many purchase card preapprovals and procedures are being streamlined. The purchase card program is changing to produce faster and simpler procurements, less processing of financial and procurement documentation, and faster payments of invoices that reduce or eliminate interest payments under the Prompt Payment Act of 1982. The use of the purchase card will result in an overall reduction in costs -- both in dollars and manpower.

Appendix A. Audit Process

Scope and Methodology

Work Performed. The audit focused on financial transactions at the Defense Finance and Accounting Service Centers, Columbus and Indianapolis, and the Defense Finance and Accounting Service Operating Location Charleston. At the three judgmentally selected locations, we reviewed invoice payments for purchases that occurred in May through July 1998 to determine whether the purchases could have been made with the purchase card instead of traditional contracting methods such as contracts, purchase orders, and blanket purchase agreement orders. We interviewed DFAS officials to determine the extent individual invoices were being processed for purchases costing \$2,500 and less that could have been made with the purchase card. We discussed the purchase card program with the DoD Purchase Card Program Manager and obtained updated information on the program and implementation guidance. Additionally, we discussed the audits of commercial invoice transactions at military installations with the DFAS official responsible for the audits.

DoD-wide Corporate Level Government Performance and Results Act Goals. In response to the Government Performance Results Act, the Department of Defense has established 6 DoD-wide corporate level performance objectives and 14 goals for meeting these objectives. This report pertains to achievement of the following objective and goal:

Objective: Fundamentally reengineer DoD and achieve a 21st century infrastructure. **Goal:** Reduce costs while maintaining required military capabilities across all DoD mission areas. (DoD-6)

DoD Functional Area Reform Goals. Most major DoD functional areas have also established performance improvement reform objectives and goals. This report pertains to achievement of the following functional area objective and goal:

Acquisition Functional Area. Objective: Deliver great service. **Goal:** Simplify purchasing and payment by using purchase card transactions for 90 percent of all DoD micro-purchases while reengineering requisitioning, funding, and ordering. (ACQ-1.3)

General Accounting Office High Risk Areas. The General Accounting Office has identified several high-risk areas in the DoD. This report provides coverage of the Defense Contract Management and Defense Financial Management high risk areas.

Use of Computer-Processed Data. We did not use computer-processed data to perform this audit.

Audit Type, Dates, and Standards. We performed this program audit from July 1998 through February 1999 in accordance with audit standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD.

Contacts During the Audit. We visited or contacted individuals and organizations within the DoD. Further details are available upon request.

Summary of Prior Coverage

Audit Coverage. There have been no audits in the past 5 years to determine impediments to use of the purchase card. The Army and Air Force Audit Agencies have conducted audits that examined controls to prevent abuse of the purchase card.

Related Coverage. In February 1997, the Purchase Card Financial Management Team chartered by the Under Secretary of Defense (Comptroller), and the Purchase Card Integrated Product Team chartered by the Under Secretary of Defense for Acquisition and Technology, issued a joint report that discussed use of the purchase card. The joint report contained 57 recommendations designed to eliminate impediments and promote expanded use of the purchase card. Most of the actions taken by DoD concerning the purchase card after February 1997 have been to implement the recommendations, and remove the impediments identified in the joint report, and expand the use of the purchase card.

Appendix B. Non-Purchase Card Transactions and Initiatives that may Reduce Invoice Payments

Non-Purchase Card Transaction. Federal Express Shipments. - Federal Express did not accept purchase card payments, claiming that its negotiated Government contract rates are too low to accept credit card payment.

- **Initiative.** The Deputy Secretary of Defense Management Reform Memorandum #15, July 7, 1997, directs a complete reengineering of the Defense transportation documentation, billing, collection, and payment processes. The reengineered process includes reduced transportation documentation and data requirements, timely and accurate billing and payments for intra-government customers and commercial partners through the use of a purchase card, and a streamlined business process that more closely follows commercial practices. Prototypes for airlift, sealift, truckload/less-than-truckload, and express are being tested. A report on the reengineered process was provided to the Deputy Secretary of Defense during the first week of February 1999.
- **Initiative.** The General Services Administration obtained revised pricing from Federal Express to allow DoD to pay with the purchase card. However, DoD did not accept the Federal Express proposal because the 5 percent price increase made it unfeasible to use the purchase card. Discussions continue between DoD, the General Services Administration, and Federal Express. The General Services Administration will recompet the express service contract in 2001. The new contract will include the purchase card as a method of payment.

Non-Purchase Card Transaction. Government Transportation Requests. - Some DoD organizations were using Government transportation requests to purchase commercial transportation for travelers.

- **Initiative.** A DoD Travel Reengineering Task Force studied the DoD travel system and issued a report in January 1995. The task force recommended, among other things, DoD organizations use full service civilian commercial travel contractors to make all arrangements, use travel cards to pay travel vendors, and use electronic funds transfer to speed the settlement of claim payments. Government transportation requests will not be used under the new travel system. Payments for commercial transportation will be made using the Government travel card issued to each DoD traveler. On October 9, 1998, the Washington Headquarters Service, an organizations that was using Government transportation requests in 1998, told us that they no longer use Government transportation requests. DoD organizations will phase in implementation of the new travel system by areas and regions through July 2001.

Non-Purchase Card Transaction. Meal Tickets. - Organizations issued meal tickets to new military enlistees, trainees, and other service members in a travel status but not on per diem. The travelers use the meal tickets to purchase individual meals from vendors. The vendors submit the individual meal tickets to DFAS for payment.

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- **Initiative.** The Office of the Assistant Secretary of the Army (Financial Management and Comptroller) conducted a study to identify an alternative to meal tickets. The purpose of the study was to improve the current DoD process for feeding new enlistees, trainees, and other service members who are in a travel status away from a military installation but not on per diem, and to have a cost efficient program with good controls and minimal overhead. The study considered several alternatives, including the use of the purchase card. The purchase card was determined not acceptable because issuing a credit card to every trainee or recruit on travel would be impracticable. The study recommended a "meal check." The traveler would be issued a blank check with a not-to-exceed amount depending on which meal the check is issued for. The vendor cashes the "meal check" like any other check. The Government is charged the actual cost of the meal (up to the not exceed amount) plus a nominal charge (estimated \$0.20) per check by the contracted bank. The Army anticipates the recommended "meal ticket" will be implemented by summer 1999.

Appendix C. Non-Purchase Card Transactions That May Not be Suitable for Conversion to the Purchase Card

Employee Clothing Allowances. The purchase card was not used because payments were to individual employees. Use of the purchase card to pay vendors instead of employees would not be practicable because the card holder would have to be present every time an employee makes a purchase. Also, union contracts may require payment to individual employees.

Local Travel Vouchers. The purchase card was not used because payments were to individual employees.

Utilities. The purchase card was not used because utility companies do not accept purchase card payment. The utility companies refuse purchase card payment because of a surcharge their banks imposed on them for credit card service.

The DoD Purchase Card Program Manager is working with cognizant offices to convert as many of the above transactions as possible to the purchase card.

Appendix D. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition and Technology
Director, Defense Procurement
Principal Deputy Under Secretary of Defense (Logistics)
Director, Defense Logistics Studies Information Exchange
Under Secretary of Defense (Comptroller)
Assistant Secretary of Defense (Public Affairs)

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Inspector General, Defense Intelligence Agency
Program Manager, DoD Purchase Card Program Management Office

Non-Defense Federal Organizations and Individuals

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